

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF TEXAS
LAREDO DIVISION

IN RE:
LIFESIZE, INC. *et al*¹,

Debtor.

§ CASE NO. 23-50038-CML
§
§
§ CHAPTER 7
§

**EXPEDITED MOTION TO AUTHORIZE PAYMENT
OF TAXES AS ADMINISTRATIVE EXPENSE**

LOCAL RULE 9013(b) NOTICE: THIS MOTION SEEKS AN ORDER THAT MAY ADVERSELY AFFECT YOU. IF YOU OPPOSE THE MOTION, YOU SHOULD IMMEDIATELY CONTACT THE MOVING PARTY TO RESOLVE THE DISPUTE. IF YOU AND THE MOVING PARTY CANNOT AGREE, YOU MUST FILE A RESPONSE AND SEND A COPY TO THE MOVING PARTY. YOU MUST FILE AND SERVE YOUR RESPONSE WITHIN 21 DAYS OF THE DATE THIS WAS SERVED ON YOU. YOUR RESPONSE MUST STATE WHY THE MOTION SHOULD NOT BE GRANTED. IF YOU DO NOT FILE A TIMELY RESPONSE, THE RELIEF MAY BE GRANTED WITHOUT FURTHER NOTICE TO YOU. IF YOU OPPOSE THE MOTION AND HAVE NOT REACHED AN AGREEMENT, YOU MUST ATTEND THE HEARING. UNLESS THE PARTIES AGREE OTHERWISE, THE COURT MAY CONSIDER EVIDENCE AT THE HEARING AND MAY DECIDE THE MOTION AT THE HEARING.

REPRESENTED PARTIES SHOULD ACT THROUGH THEIR ATTORNEY.

EXPEDITED RELIEF HAS BEEN REQUESTED WITHIN 7 DAYS. IF THE COURT CONSIDERS THE MOTION ON AN EXPEDITED BASIS, YOU WILL HAVE LESS THAN 7 DAYS TO ANSWER. IF YOU OBJECT TO THE REQUESTED RELIEF OR IF YOU THINK THAT EXPEDITED CONSIDERATION IS NOT WARRANTED, YOU SHOULD FILE AN IMMEDIATE RESPONSE.

Catherine Stone Curtis, Chapter 7 Trustee, files this *Expedited Motion to Authorize*

Payment of Taxes as Administrative Expense, and would show the Court as follows:

¹ The Debtors in these Chapter 7 Cases, along with the last four digits of each Debtor's federal tax identification number, are: Lifesize, Inc. (5803); SL Midco 1, LLC (6980), SL Midco 2, LLC (9192); Serenova, LLC (9208); Telstrat, LLC (5255); LO Platform Midco, Inc. (5738); Serenova WFM, Inc. (2823); and Light Blue Optics, Inc. (7669). The Debtors' service address is 216 West Village Blvd., Suite 102, Laredo, TX 78041.

1. This case was filed on May 16, 2023, under Chapter 11 of the Bankruptcy Code (the “Petition Date”). On November 7, 2023, the case converted to Chapter 7 of the Bankruptcy Code, and Catherine Stone Curtis was appointed Trustee.

2. The § 341 Meeting of Creditors is scheduled for January 10, 2024.

3. Catherine Stone Curtis is the duly appointed and acting Chapter 7 Trustee.

4. The Estate hired KenWood & Associates, PC, as the Certified Public Accountant, to prepare Estate tax returns [Order Approving Employment entered at Docket No.423].

5. The Form CT-1120CU for Lo Platform MidCo Inc. and subsidiaries, for report year 2023 indicates \$750.00 due to the State of Connecticut.

6. The Form 100 California Corporation Franchise or Income Tax Return for Lo Platform MidCo Inc. and subsidiaries, for report year 2023 indicates \$2,400.00 due to the State of California.

7. The Form 568 California Limited Liability Company Return of Income for Serenova LLC, for report year 2023 indicates \$800.00 due to the State of California.

8. The Trustee seeks Court approval to pay the following state taxes in the aggregate amount of Three Thousand Nine Hundred Fifty and zero cents (\$3,950.00) as Chapter 7 administrative expenses:

a. Connecticut state taxes in the amount of Seven Hundred Fifty and zero cents (\$750.00) for 2023. A copy of Form CT-1120CU for Lo Platform MidCo Inc. and subsidiaries, for report year 2023, is attached hereto as **Exhibit A**.

b. California state taxes in the amount of Two Thousand Four Hundred and zero cents (\$2,400.00) for 2023. A copy of Form 100 California Corporation Franchise or Income Tax Return, for Lo Platform MidCo Inc. and subsidiaries,

for report year 2023, is attached hereto as **Exhibit B**.

- c. California state taxes in the amount of Eight Hundred and zero cents (\$800.00) for 2023. A copy of the Form 568 California Limited Liability Company Return of Income, for Serenova LLC, for report year 2023, is attached hereto as **Exhibit C**.

9. The Trustee requests that the payment of the taxes and fees be allowed as an actual, necessary, administrative expense under section 503 of the Bankruptcy Code.

10. **Expedited Consideration Requested.** Trustee requests expedited relief by January 14, 2025, as the Trustee needs to expeditiously pay any tax liabilities to minimize potential interest and penalties to the estate.

WHEREFORE, Catherine S. Curtis, Chapter 7 Trustee, prays that the Court grant her authority for payment to the State of Connecticut, in the amount of Seven Hundred Fifty and zero cents (\$750.00) for 2023 taxes due, and any interest accrued thereon at the time of the entry of the Order on this Application, authority for payment to the State of California in the amount of Three Thousand Two Hundred and zero cents (\$3,200.00) for 2023 taxes due, and any interest accrued thereon at the time of the entry of the Order on this Application, and for such other relief she may be entitled.

Respectfully submitted,

Date: January 7, 2025

/S/CATHERINE STONE CURTIS

Catherine Stone Curtis

TBN: 24074100

Federal ID No.: 1129434

MCGINNIS LOCHRIDGE

P.O. Box 720788

McAllen, Texas 78504

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Chapter 7 Trustee

CERTIFICATE OF SERVICE

This is to certify that a true and correct copy of the foregoing has been served on the counsel for debtor and the United States Trustee by electronic service according to BR 6004, 2002 on January 7, 2025, or within one business day thereafter.

VIA ELECTRONIC NOTICE ONLY:

U.S. Trustee
615 E Houston St, Ste 533
San Antonio, TX 78205

VIA ELECTRONIC NOTICE AND VIA FIRST CLASS MAIL:

Lifesize Inc., *et al*
216 West Village Blvd., Suite 102
Laredo, TX 78041

Debtor

Maxim B. Litvak
Pachulski Stang Ziehl & Jones LLP
One Sansome Street
34th Floor, Suite 3430
San Francisco, CA 94104-4436

Debtors Attorney

Office of the Attorney General
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Attn: William Tong
165 Capitol Ave, Ste 3000
Hartford, CT 06106

Interested Party

Office of the State Comptroller
State of Connecticut
Attn: Sean Scanlon
165 Capitol Avenue

Interested Party

Office of the Attorney General
State of California
Attn: Rob Bonta
1300 "I" Street
Sacramento, CA 95814-2919

Interested Party

Office of the State Comptroller
State of California
Attn: Malia M. Cohen
300 Capitol Mall, Suite 1850
Sacramento, CA 95814
Interested Party

And to all parties on the attached matrix via First Class U.S. Mail.

And to all parties requesting notice by ECF Notice.

/S/CATHERINE STONE CURTIS
Catherine Stone Curtis

United States Bankruptcy Court
1300 Victoria Street
Laredo, TX 78040-5019

ADP Inc
1851 N. Resier
El Paso, TX 79912-8023

Amazon Webb Services, Inc.
P.O. Box 84023.
Seattle, WA 98124-8423

Appsmart Agent Services, Inc.
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ARIZONA DEPARTMENT OF REVENUE
Office of the Arizona Attorney General -
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dba Centurylink
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Focus Services LLC
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Roy, UT 84067-5600

Franchise Tax Board
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Silicon Valley Bank, a division of First - C
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